



कार्यालय आयुक्त सीमा शुल्क  
(पंजाब, हिमाचलप्रदेश एवं चंडीगढ़)  
कस्टम हाउस, जी.टी.रोड, साहनेवाल, लुधियाना- 141120  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
(Punjab, Himachal Pradesh & Chandigarh)  
CUSTOM HOUSE, G.T.ROAD, SAHNEWAL, LUDHIANA- 141120  
टेली./Tel. - 0161- 2847360: फैक्स/Fax - 0161-5194410

C.NO. VIII-48(1)Tech/Ldh/PN/HQRS/2020/

Dated: 24.04.2020

**PUBLIC NOTICE NO. 18/2020**

DIN- 20200475NK00008AA20D

**Subject: IGST Refund on exports-extension in SB005 alternate mechanism-reg.**

Kind attention of the importers, exporters, Customs Brokers and all other stakeholders is invited to CBIC's Circular No. 08/2018-Cus dt. 23.03.2018, 15/2018-Cus dt. 06.06.2018, 22/2018-Cus dt. 18.07.2018, 40/2018-Cus dt. 24.10.2018, 26/2019-Cus dt. 27.08.2019 and 22/2020-Cus dt. 21.04.2020 on the above captioned subject.

2. The above CBIC circulars have been issued in the spirit of trade facilitation and as interim measures to help trade adapt and acclimatize to changing requirements in the GST era. However, representations have been received on the same subject issue. There are still numerous Shipping Bills having invoice mismatches between the GST returns data and the Customs data presented along with the Shipping Bills resulting in SB005 error. This results in blocking of the IGST refund disbursement, which is otherwise fully automated, except for the refund scroll generation.

3. The matter has been re-examined. Considering that the entire country is facing unprecedented challenges due to the COVID-19 pandemic and that the exporters are facing genuine hard-ship due to the SB005 errors, it has now been decided to extend the facility of SB005 error correction in the Customs EDI system for Shipping Bills with date upto **31.12.2019**. The requisite documents/concordance table may be sent to the concerned Deputy/Assistant Commissioner (In-charge ICD/CFS). The email address/ID and contact numbers of all officers are available on the official website at [http://www.ludhianacustoms.gov.in/english/contact\\_us.htm](http://www.ludhianacustoms.gov.in/english/contact_us.htm).

4. All members of trade, exporters, Customs brokers are duly advised again to make efforts to understand the problems due to mismatch of invoices resulting in SB005 error, and to invest time and due precautions for preventing such error in the future.

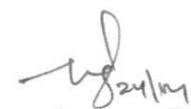
5. Difficulty, if any, faced in implementation of the said Public Notice may be brought to the notice of the undersigned (email address: customs.ldh@gov.in, Phone No.: 0161-2847360).

6. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

  
(A.S.Ranga)  
Commissioner

**Copy to:**

1. The Chief Commissioner of Customs (Preventive), Delhi Zone, New Customs House, New Delhi.
2. All Joint/Deputy/Assistant Commissioners of Customs Commissionerate, Ludhiana.
3. The Superintendent(EDI), Customs Commissionerate, Ludhiana for uploading on the Commissionerate's website.
4. All Custodians (ICDs/CFSs).
5. The Ludhiana Customs House Agents Association (Regd.). 104, O.W.P.L. Complex, Phase-V, Focal Point, Ludhiana.
6. All PTFC/Trade Associations.
7. Notice Board.
8. Guard File.

  
Deputy Commissioner (Tech)